IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07-12-2007

CORAM

THE HON'BLE MR.JUSTICE M.JAICHANDREN

Writ Petition No.19598 of 1999

P.Suresh ... Petitioner

Versus

The Commissioner,
Coonoor Municipality,
Coonoor. ... Respondent.

Prayer: This writ petition is filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for records of the Impugned Order A.P.No.55/98-99/II, dated 08.07.1999, passed by the respondent herein and quash the same as illegal.

For petitioner : Mr.C.Sundara Vadivel
For respondent : Mr.V.R.Rajasekaran
Government Advocate

O R D E R

It is submitted by the learned counsel for the petitioner that the petitioner is the owner of the properties bearing Door Nos.36-E, 36-B and 36-A at Glen View Area, Coonoor. The respondent had levied property Tax in respect of the suit properties upto the year 1998-99 as follows:-

i) Assessment No.18245	..	Rs. 209.00
ii) Assessment No.18244	..	Rs. 695.00
iii) Assessment No.18243	..	Rs. 10,181.00

This was again revised upward from the year 1999 as follows:-

i) Assessment No.18245	..	Rs. 418.00
ii) Assessment No.18244	..	Rs. 1,390.00
iii) Assessment No.18243	..	Rs. 20,362.00

Challenging the levy of property Tax, the petitioner has preferred an appeal to the Commissioner, Coonoor Municipality, Coonoor on 07.04.1999 and to the Chairman and Members of Tax Appeal Committee, Coonoor Municipality, Coonoor, on 03.05.1999. The Commissioner, on considering the appeal on merits, had passed the impugned proceedings, dated 08.07.1999.

WEB COPY
https://hcservices.ecourts.gov.in/hcservices/

2. It was pointed out by the learned counsel appearing for the respondent that, instead of filing an appeal, under Rule 8 Schedule IV of the Tamil Nadu District Municipalities Act,1920, the petitioner has come before this Court by way of a writ petition, invoking Article 226 of the Constitution of India.

3. It has also been pointed out by the learned counsel appearing on behalf of the respondent that the petitioner has been paying the increased property Tax levied, till date. Based on the submissions made on behalf of the petitioner as well as the respondent it is clear that the petitioner ought to have availed the alternative remedies available under the TamilNadu District Municipalities Act,1920, instead of coming before this Court by filing the present writ petition. It is also seen that the petitioner has been paying the increased property tax, as levied by the Coonoor Municipality. In such circumstances this Court is of the view that the petitioner has not shown sufficient cause to interfere with the impugned proceedings of the respondent, dated 08.07.1999. Therefore, the writ petition stands dismissed. However, it is made clear that it is open to the petitioner to pursue his remedies in the manner known to law, if so advised. No costs.

rrg

Sd/-
Asst. Registrar.

/true copy/

Sub Asst. Registrar.

To

The Commissioner,
Coonoor Municipality,
Coonoor.

1 cc to Mr.C.Sundaravadivel, Advocate,SR.73159
1 cc to Mr.V.R.Rajasekaran, Advocate, SR.72395

vsv (co)

dv/24.1.

Writ Petition No.19598 of 1999

WEB COPY

https://hcservices.ecourts.gov.in/hcservices/